

Non-Departmental Accounts

MISSION STATEMENT

Non-Departmental Accounts (NDAs) contain expenditure items essential to the operation of the County government which do not fall within the functional assignment of any department or agency, or which provide for expenditures related to more than one department or agency.

In FY10, 34 Non-Departmental Accounts are funded. Six NDAs are not recommended for funding: the Board of Investment Trustees; Closing Cost Assistance; Inauguration and Transition; Productivity Enhancement and Personnel Cost Savings; Restricted Donations; and Retiree Health Benefit Trust. The five full-time positions with the Board of Investment Trustees are charged to various retirement funds; 0.6 workyears are charged to the Compensation and Employee Benefits Adjustments NDA for deferred compensation management.

BUDGET OVERVIEW

The total approved FY10 Operating Budget for the Non-Departmental Accounts is \$130,328,980, an increase of \$4,413,650 or 3.5 percent from the FY09 Approved Budget of \$125,915,330.

PROGRAM CONTACTS

Contact Amy Wilson of the Office of Management and Budget at 240.777.2775 for more information regarding this department's operating budget.

PROGRAM DESCRIPTIONS

Arts and Humanities Council

This NDA provides funding for the Arts and Humanities Council of Montgomery County (AHCMC), the County's designated local arts and humanities agency. FY10 taxpayer support of the Arts and Humanities Council includes general operating grants to arts and humanities organizations; program grants to agencies not receiving general operating support; project grants to individuals, scholars, groups, or small organizations; technical assistance and other support services for individuals and other organizations in the County; and operating expenses for AHCMC. The County's contribution is implemented by a contract between the Department of Recreation and AHCMC.

The Arts and Humanities Council's mission is to promote, support, and expand cultural activities in the County and to help integrate them into the lives of all residents. AHCMC coordinates services to more than 300 arts and humanities organizations and over 300 individual artists and scholars in the County. Its activities include providing grants to individuals, scholars, and arts and humanities organizations; providing technical assistance to arts and humanities organizations; sponsoring cultural events; publishing and maintaining on its website a comprehensive calendar of cultural events in the County; coordinating cultural activities; sponsoring and overseeing the presentation of an annual cultural fair; providing staff support for the County's Public Arts Trust; and implementing the County's first community cultural plan. AHCMC is headquartered in Silver Spring, Maryland, and receives support from the State of Maryland, Montgomery County, regional foundations, and private support.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	5,315,480	0.0
Increase Cost: American Film Institute	506,250	0.0
Add: Imagination Stage	400,000	0.0
Add: Heritage Tourism Alliance	75,000	0.0
Add: Round House Theatre	75,000	0.0
Add: Pyramid Atlantic Art Center	50,000	0.0
Reduce: Arts and Humanities Council of Montgomery County (5% reduction for Operating support, Grandfathered Grants, and Grants for Smaller Arts Organizations)	-187,350	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY09	-1,165,000	0.0
FY10 Approved	5,069,380	0.0

Board of Investment Trustees

The mission of the Board of Investment Trustees is to manage prudent investment programs for the members of the Employee Retirement Plans and the Retiree Health Benefits Trust and their beneficiaries. Expenditures associated with this program are funded from the Employees' Retirement System (ERS), Retirement Savings Plan (RSP), Retiree Health Benefit Trust (RHBT), and the General Fund on behalf of the Montgomery County Deferred Compensation Plan (DCP) trust funds and are, therefore, not appropriated here. The Board of Investment Trustees manages the assets of the ERS and RHBT through its investment managers in accordance with the Board's asset allocation strategy and investment guidelines. The Board also administers the investment programs for the RSP and DCP. The Board consists of 13 trustees including the Directors of Human Resources, Finance, Management and Budget, and the Council Staff; one member recommended by each employee organization; one active employee not represented by an employee organization; one retired employee; two members of the public recommended by the County Council; and two members of the general public.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	0	0.0
FY10 Approved	0	0.0

Boards, Committees, and Commissions

There are approximately 75 boards, committees, and commissions, created by law or resolution, which serve the County for a variety of purposes. These funds provide for the reimbursement of certain expenses incurred by eligible members of boards, committees, or commissions while on official business and/or for expenses related to the establishment of any new boards, committees, or commissions.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	20,000	0.0
Increase Cost: Dependent Care and Travel Reimbursement	7,000	0.0
FY10 Approved	27,000	0.0

Charter Review Commission

Section 509 of the County Charter requires that a Charter Review Commission be appointed by the County Council every four years, within six months after the Council assumes office, for the purpose of studying the Charter. The Commission shall report at least once to the Council on the Commission's activities within one year after appointment. Commission reports shall be submitted no later than May 1 of every even-numbered year. The reports shall contain recommendations concerning proposed Charter amendments, if any. This NDA provides for the expenses of the Commission.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	150	0.0
Increase Cost: Biennial Cycle Adjustment	1,350	0.0
Decrease Cost: Operating Expenditures	-500	0.0
FY10 Approved	1,000	0.0

Climate Change Implementation

This NDA provides funding to implement the initiatives the Council adopted in Bills 29-07, Environmental Sustainability - Climate Protection - Motor Vehicles; 30-07, Buildings - Energy Efficiency; 32-07, Environmental Sustainability - Climate Protection Plan; and 35-07, Consumer Protection - Energy and Environmental Advocacy; and to fund the Clean Energy Rewards program established in County Code 18A-11.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	1,561,000	0.0
Add: Initial Implementation of Sustainability Working Group Recommendations	50,000	0.0
Add: Consultant to Assist the Office of Consumer Protection with Advocacy on Energy Matters	30,000	0.0
Increase Cost: Group Insurance Adjustment	280	0.0
Technical Adj: Annualization of FY09 Personnel Costs	0	0.5
Decrease Cost: Adjust Clean Energy Rewards Based on Projected Participation	-43,000	0.0
Eliminate: Equipment for 25 Telecommuters	-97,500	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY09	-844,020	0.0
FY10 Approved	656,760	0.5

Closing Cost Assistance

This NDA provides financing for real estate closing cost expenses to assist moderate- to middle-income home buyers. Eligible first-time home buyers can receive a seven-year loan under the program to help pay the settlement expense of a home purchase. The maximum amount of loans is the lesser of \$7,500 or five percent of the sale price of the single-family residence. The Housing Opportunities Commission (HOC) administers and operates the program. As part of an arrangement between HOC and the Federal National Mortgage Association (Fannie Mae), the County has established this account to help defray program operating costs incurred by HOC.

This program has been completed and loans funded by this program have reached maturity, therefore no funds are being requested for FY10. Other closing cost assistance programs operated by HOC are funded by the Montgomery Housing Partnership.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	33,790	0.0
Decrease Cost: Program Complete	-33,790	0.0
FY10 Approved	0	0.0

Community Grants

This NDA provides one-time grants directly to organizations in the Community. A complete list of grantees is located within the FY10 Approved Changes Table at the end of this section. Included in this NDA are:

- Community Grants: one-time grants to organizations that leverage Federal, State, and/or private funding or improve the quality of life for County residents. FY10 Community Grants are \$4,302,650;
- Community Service Grants: one-time grants for capital purchases that support health and human service activities. FY10 Community Service Grants are \$89,670.

Approved for Community Grants, but included as part of the Capital Budget within the Cost Sharing: MCG Project (CIP#720601) for a total of \$438,000 are listed as follows : Aunt Hattie's Place, Inc. \$100,000; Boys and Girls Club of Greater Washington \$38,000; CASA de Maryland, Inc. \$100,000; Jewish Council for the Aging of Greater Washington, Inc. \$50,000; and Warren Historic Site Committee, Inc. \$150,000.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	5,783,460	0.0
Add: Community Grant: A Wider Circle (client services staff to coordinate furniture and home goods distribution to low-income families) [HCA]	36,000	0.0
Add: Community Grant: A Wider Circle (cover partial lease costs, and partial operating costs for the new center for community service in Silver Spring) [HCA]	32,500	0.0
Add: Community Grant: African American Festival of Academic Excellence, Inc. (student, family, and community programs to recognize academic excellence among MCPS students of African descent and costs for Festival site) [HHS]	30,000	0.0
Add: Community Grant: African Immigrant and Refugee Foundation, Inc. (diversity training in Montgomery County) [HHS]	15,000	0.0
Add: Community Grant: Animal Welfare League of Montgomery County (miscellaneous operating expenses and rental assistance) [POL]	12,100	0.0
Add: Community Grant: Asian Pacific American Legal Resource Center, Inc. (legal service, outreach, and education programs for low-income Asian Americans of Montgomery County) [HHS]	50,000	0.0
Add: Community Grant: Bethesda Green (operating expenses, green incubator, education, and event program development to transform area into an eco-friendly community) [DEP]	20,000	0.0
Add: Community Grant: Big Brothers Big Sisters of the National Capital Area (Mentor Development Center and programs) [HHS]	40,000	0.0
Add: Community Grant: Caribbean Help Center, Inc. (operating expenses) [HHS]	10,000	0.0
Add: Community Grant: CASA de Maryland, Inc. (economic and workforce development in Long Branch) [HCA]	57,500	0.0
Add: Community Grant: CASA de Maryland, Inc. (social services, information, and referral for low-income immigrants at Silver Spring center) [HHS]	100,000	0.0
Add: Community Grant: Catholic Charities of the Archdiocese of Washington, Inc. (crisis support services for low-income immigrants/bilingual intake position) [HHS]	50,000	0.0
Add: Community Grant: Catholic Charities of the Archdiocese of Washington, Inc. (immigration legal services outreach workshops, and pro bono trainings) [HHS]	50,000	0.0
Add: Community Grant: Child Center and Adult Services, Inc. (mental health counseling to uninsured and under-insured pregnant women and new mothers suffering from depression) [HHS]	65,000	0.0
Add: Community Grant: Chinese American Senior Services Association, Inc. (Senior Health and Wellness Center) [HHS]	49,900	0.0
Add: Community Grant: Circle of Rights, Inc. (Hispanic Outreach) [HHS]	10,850	0.0
Add: Community Grant: Class Acts Arts, Inc. (Project Youth ArtReach) [COR]	45,000	0.0

	Expenditures	WYs
Add: Community Grant: College Tracks, Inc. (staff expenses for program to improve college access for students at Wheaton High School) [HHS]	80,000	0.0
Add: Community Grant: Community Foundation for the National Capital Region (contribution to the Nonprofit Advancement fund) [HHS]	132,000	0.0
Add: Community Grant: Community Ministries of Rockville (Rockville Emergency Assistance Program) [HHS]	25,000	0.0
Add: Community Grant: Community Preservation and Development Corporation (Youth Development Literacy program) [HHS]	45,000	0.0
Add: Community Grant: Conflict Resolution Center of Montgomery County (mediation manager for dispute resolution program) [HHS]	44,780	0.0
Add: Community Grant: Crittenton Services of Greater Washington (youth development programs for girls ages 13-19) [HHS]	50,000	0.0
Add: Community Grant: Crossway Community, Inc. (operating costs) [HCA]	1,250	0.0
Add: Community Grant: Crossway Community, Inc. (reimbursement for emergency provisions to help families in crisis) [HCA]	2,500	0.0
Add: Community Grant: Crossway Community, Inc. (salary for an Intervention Services Coordinator) [HCA]	42,780	0.0
Add: Community Grant: Damascus Ecumenical Laymen's Association, Inc. (case management and mentoring services for self-sufficiency program) [HHS]	7,500	0.0
Add: Community Grant: Dwelling Place, Inc. (Case Managers for transitional housing program) [HHS]	20,000	0.0
Add: Community Grant: Educational Video in Spanish, Inc. (Spanish-language television series broadcast) [HHS]	21,500	0.0
Add: Community Grant: Family Learning Solutions, Inc. (services to at-risk African-American and immigrant youth via Family Learning Connections program at the Gilcrest Center for Cultural Diversity) [HHS]	50,000	0.0
Add: Community Grant: Family Services, Inc. (match the funds from the City of Gaithersburg for Brothers program) [REC]	35,000	0.0
Add: Community Grant: Family Services, Inc. (staff and partial facility expenses for Neighborhood Service Center Community Safety Net program) [HHS]	80,000	0.0
Add: Community Grant: First African Methodist Episcopal Church of Gaithersburg, Inc. (food program for low-income families) [HHS]	6,410	0.0
Add: Community Grant: Friends of Wells/Robertson House, Inc. (food assistance for transitional housing program) [HHS]	10,000	0.0
Add: Community Grant: Gandhi Brigade Incorporated (equipment for youth media center) [HHS]	20,000	0.0
Add: Community Grant: GapBuster Learning Center, Inc. (services for teen and young adult activities) [HHS]	105,000	0.0
Add: Community Grant: Garrett Park Elementary School Education Foundation, Inc. (funds to assist with construction of larger stage during school's renovation) [DGS]	50,000	0.0
Add: Community Grant: Germantown Oktoberfest, Inc. (Germantown Oktoberfest supplemental expenses) [RSC]	10,000	0.0
Add: Community Grant: Greater Washington Jewish Coalition Against Domestic Abuse (staff and emergency victim assistance and client services) [HHS]	30,000	0.0
Add: Community Grant: Housing Opportunities Community Partners, Inc. (move-in costs assistance for formerly homeless families) [HCA]	10,000	0.0
Add: Community Grant: Identity, Inc. (case management services to low-income Latino youth and families) [HHS]	60,000	0.0
Add: Community Grant: IMPACT Silver Spring, Inc. (Neighbors Supporting Neighbors campaign) [HHS]	252,000	0.0
Add: Community Grant: Institute for Family Development, Inc. (training, business development, and home visiting for Ready for School program and Career Ladder for Latino Family childcare providers) [HHS]	80,000	0.0
Add: Community Grant: InterFaith Community Against Domestic Violence (training program, and Clergy as Domestic Violence First Responders) [HHS]	1,500	0.0
Add: Community Grant: Interfaith Works, Inc. (Emergency Assistance Safety Net Fund) [HHS]	75,000	0.0
Add: Community Grant: Interfaith Works, Inc. (Project INFORM, counseling and referral services at Clothing Centers) [HHS]	45,000	0.0
Add: Community Grant: Inwood House Development Corporation (heavy chore cleaning and clutter management services to low-income disabled adults at Inwood House) [HHS]	20,820	0.0
Add: Community Grant: Jewish Council for the Aging of Greater Washington, Inc. (50 + Employment Expo) [HHS]	105,420	0.0
Add: Community Grant: Jewish Council for the Aging of Greater Washington, Inc. (employment training service for seniors) [HHS]	46,470	0.0
Add: Community Grant: Jewish Federation of Greater Washington, Inc. (an emergency generator) [HHS]	75,000	0.0
Add: Community Grant: Jewish Federation of Greater Washington, Inc. (emergency services funding) [HHS]	125,000	0.0
Add: Community Grant: Jobs Unlimited, Inc. (hire a part-time Outreach Coordinator) [HHS]	15,000	0.0
Add: Community Grant: Jubilee Association of Maryland, Inc. (the autism initiative for individuals with high functioning autism spectrum disorders) [HHS]	20,000	0.0
Add: Community Grant: Kids Enjoy Exercise Now (KEEN Greater DC, LLC) (recreational sports and music programs for young people with disabilities and family respite) [REC]	25,590	0.0
Add: Community Grant: Korean Community Service Center of Greater Washington, Inc. (Keystones Domestic Violence Prevention Program) [HHS]	25,000	0.0
Add: Community Grant: Latino Economic Development Corporation (small business development and foreclosure counseling services to small businesses and families facing foreclosures) [DED]	187,000	0.0
Add: Community Grant: Latino Economic Development Corporation (Small Business Development, and Local First initiatives programs) [DED]	68,000	0.0

	Expenditures	WYs
Add: Community Grant: Liberty's Promise, Inc. (internship and civic education programs for low-income youth immigrants) [HCA]	70,000	0.0
Add: Community Grant: Long Branch Athletic Association (academic enrichment, recreation, and sports program for the youth of east Silver Spring) [REC]	25,000	0.0
Add: Community Grant: Long Branch Athletic Association (out-of-school athletic program for youth in Long Branch) [REC]	62,000	0.0
Add: Community Grant: Lt. Joseph P. Kennedy Institute, Inc. (specialized after-school program for children with developmental disabilities [Community Companions]) [HHS]	109,000	0.0
Add: Community Grant: Lutheran Social Services of the National Capital Area, Inc. (direct supportive services to low-income refugee families who are homeless or threatened with homelessness) [HHS]	45,000	0.0
Add: Community Grant: Manna Food Center, Inc. (moving costs and improvements to build refrigeration and shelving units) [HHS]	100,000	0.0
Add: Community Grant: Manna Food Center, Inc. (Smart Sacks weekend food program for low-income school children) [HHS]	55,910	0.0
Add: Community Grant: Meals on Wheels of Central Maryland, Inc. (staff and client subsidy for home-delivered meals program) [HHS]	28,000	0.0
Add: Community Grant: Mental Health Association, Inc. (Military Mental Health Initiative) [HHS]	40,000	0.0
Add: Community Grant: Metropolitan Community Development Corporation (after school enrichment program for low-income and immigrant children ages 3-13) [HHS]	25,000	0.0
Add: Community Grant: Ministries United Silver Spring Takoma Park, Inc. (staff expenses and emergency financial grants to County residents facing the threat of eviction or foreclosure) [HHS]	43,560	0.0
Add: Community Grant: Montgomery County Coalition for the Homeless, Inc. (maintain daytime hours at Men's Emergency Shelter and case management) [HHS]	54,850	0.0
Add: Community Grant: Montgomery County Collaboration Council for Children, Youth and Families, Inc. (Advancing Youth Development training for Out-of-School time program staff) [HHS]	16,830	0.0
Add: Community Grant: Montgomery County Maryland Bar Foundation, Inc. (legal services to low-income residents through the Pro Bono Program) [HHS]	45,000	0.0
Add: Community Grant: Montgomery County Muslim Foundation, Inc. (hire an Administrative Assistant) [HHS]	40,000	0.0
Add: Community Grant: NAMI Montgomery County (MD), Inc. (Latino Outreach Program) [HHS]	12,640	0.0
Add: Community Grant: National Center for Children and Families (services to victims of domestic violence) [HHS]	63,250	0.0
Add: Community Grant: National Multiple Sclerosis Society, National Capital Chapter (respite care program) [HHS]	40,000	0.0
Add: Community Grant: Nonprofit Roundtable of Greater Washington, Inc. (nonprofit sector to adapt to serve through nonprofit partnerships and collaborations; cost savings in contract and processes) [HHS]	25,000	0.0
Add: Community Grant: Nonprofit Village, Inc. (first year of operating expenses) [HCA]	75,000	0.0
Add: Community Grant: Partnership for Jewish Life and Learning, Inc. (capital security enhancements) [HHS]	25,000	0.0
Add: Community Grant: Passion for Learning, Inc. (after-school academic enrichment programs for at-risk students) [HHS]	37,000	0.0
Add: Community Grant: Rebuilding Together* Montgomery County, Inc. (Critical Needs Program for large scale emergency repairs) [HCA]	65,000	0.0
Add: Community Grant: Rebuilding Together* Montgomery County, Inc. (operating expenses) [HCA]	35,000	0.0
Add: Community Grant: Red Wiggler Foundation, Inc. (Farm to Group Home food and nutritional well-being program for low-income adults with developmental disabilities) [HHS]	24,000	0.0
Add: Community Grant: Reginald S. Lourie Center for Infants & Young Children, Inc. (bilingual receptionist for organization's early childhood mental health and early intervention services) [HHS]	24,000	0.0
Add: Community Grant: SEEC Corporation (dental expenses for adults with developmental disabilities) [HHS]	14,000	0.0
Add: Community Grant: SEEC Corporation (emergency housing costs for adults with developmental disabilities) [HHS]	5,000	0.0
Add: Community Grant: Special Olympics Maryland - Montgomery County (contribution to the facility expenses) [REC]	10,000	0.0
Add: Community Grant: St. Ann's Infant and Maternity Home (Teen Mother-Baby program) [HHS]	23,630	0.0
Add: Community Grant: St. Camillus Church (assist low-income individuals, families, and children with basic living needs) [HHS]	10,000	0.0
Add: Community Grant: Stepping Stones Shelter, Inc. (employment counselors for shelter and HOME program clients) [HHS]	30,350	0.0
Add: Community Grant: The Cambodian Buddhist Society, Inc. (establish an employment center at the Cambodian Buddhist Temple) [HHS]	20,000	0.0
Add: Community Grant: The First Tee of Montgomery County, Inc. (girls golf and life skills program) [REC]	30,430	0.0
Add: Community Grant: The Silver Spring Interfaith Housing Coalition, Inc. (case management program for formerly homeless men at Philadelphia House) [HHS]	20,000	0.0
Add: Community Grant: Thor Teams, Inc. (tutoring and educational motivation to students from low-income families) [HHS]	50,000	0.0
Add: Community Grant: Washington Chiefs, Inc. (Scotland Community Youth Mentorship Program) [REC]	10,000	0.0
Add: Community Grant: Women Who Care Ministries, Inc. (hire a Food Services Coordination Manager, and rent a food pantry-includes office space) [HHS]	30,000	0.0
Add: Community Grant: YMCA of Metropolitan Washington (Carroll Avenue and Quebec Terrace Community Center after-school program) [HHS]	83,830	0.0

	Expenditures	WYs
Add: Community Service Grant: ARC of Montgomery County (a custom modular playground structure)	11,800	0.0
Add: Community Service Grant: CASA de Maryland, Inc. (training equipment for the following skilled crafts: carpentry, paint, drywall, electrical, plumbing, flooring, and tile installation)	9,000	0.0
Add: Community Service Grant: Easter Seals Greater Washington-Baltimore Region, Inc. (a therapeutic robot)	6,000	0.0
Add: Community Service Grant: Habitat for Humanity of Montgomery County, MD, Inc. (pick up truck)	15,000	0.0
Add: Community Service Grant: Jewish Council for the Aging of Greater Washington, Inc. (10 Global Positioning Systems and traffic adapters)	5,000	0.0
Add: Community Service Grant: Mary's Center for Maternal and Childcare (scientific refrigerator/freezer and an electric exam table)	12,600	0.0
Add: Community Service Grant: Montgomery County Coalition for the Homeless, Inc. (van)	20,000	0.0
Add: Community Service Grant: Spanish Catholic Center, Inc. (Statim 2000 and M-9 Ultraclave)	7,970	0.0
Add: Community Service Grant: The Support Center, Inc. (a healthometer chair and six wheelchairs)	2,300	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY09	-5,783,460	0.0
FY10 Approved	4,392,320	0.0

Compensation and Employee Benefits Adjustments

This NDA contains a General Fund (\$1,312,340) and a Grant Fund (\$73,660) appropriation, and provides funding for certain personnel costs related to adjustments in employee and retiree benefits, pay-for-performance awards for employees in the Management Leadership Service and non-represented employees, deferred compensation management, and unemployment insurance.

Non-Qualified Retirement Plan: This provides funding for that portion of a retiree's benefit payment that exceeds the Internal Revenue Code's §415 limits on payments from a qualified retirement plan. Payment of these benefits from the County's Employees' Retirement System (ERS) would jeopardize the qualified nature of the County's ERS. The amount in this NDA will vary based on future changes in the Consumer Price Index (CPI) affecting benefit payments, new retirees with a non-qualified level of benefits, and changes in Federal law governing the level of qualified benefits.

Deferred Compensation Management: These costs are for management expenses required for administration of the County's Deferred Compensation program. Management expenses include legal and consulting fees, office supplies, printing and postage, and County staff support.

Management Leadership Service Performance-Based Pay Awards: In FY99, the County implemented the Management Leadership Service (MLS) which includes high level County employees with responsibility for developing and implementing policy and managing County programs and services. The MLS was formed for a number of reasons, including improving the quality and effectiveness of service delivery through management training, performance accountability, and appropriate compensation; providing organizational flexibility to respond to organizational needs; allowing managers to seek new challenges; and developing and encouraging a government-wide perspective among the County's managers. MLS employees are not eligible for service increments.

Unemployment Insurance: The County is self-insured for unemployment claims resulting from separations of service. Unemployment insurance is managed by the Office of Human Resources through a third party administrator who advises the County and monitors claims experience.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	3,432,070	1.6
Enhance: MLS Pay for Performance	43,970	0.0
Increase Cost: Administration of the ePerform Employee Evaluation System	26,430	0.0
Enhance: MLS Pay for Performance	6,140	0.0
Increase Cost: Deferred Compensation Management	3,170	0.0
Increase Cost: Service Increment	880	0.0
Increase Cost: Printing and Mail Adjustments	140	0.0
Increase Cost: Group Insurance Adjustment	80	0.0
Eliminate: Grant Funding for Non-represented Employee Pay for Performance Program in FY10	-142,840	0.0
Decrease Cost: Grant Funding for MLS Pay for Performance	-151,120	0.0
Eliminate: General Fund Non-represented Employee Pay for Performance Program in FY10	-809,420	0.0
Decrease Cost: General Fund MLS Pay for Performance	-1,023,500	0.0
FY10 Approved	1,386,000	1.6

Conference and Visitors Bureau

The Conference and Visitors Bureau (CVB) promotes Montgomery County as a tourist destination site to meeting planners, group tour operators, and travel writers; develops and distributes publications on points of interest to tourists; and conducts public information campaigns promoting tourism and event facilitation in Montgomery County. The CVB serves as a resource center assisting small and large hospitality businesses considering new product development and/or expansions. The CVB coordinates with the State Department of Tourism, State Film Office, and national and regional events to promote tourism growth, increased visitor spending and visitation in Montgomery County. The CVB operates on contract with the Department of Economic Development. Funding is based on 3.5 percent of the total hotel/motel tax revenues.

The CVB also creates additional marketing opportunities brought about by the opening of new cultural and recreational venues such as the Montgomery County Conference Center, the American Film Institute, the Music Center at Strathmore, the Soccerplex and new special events like the AT&T National and U.S. Open. In addition to maintaining a visitor information center in Germantown off of Interstate 270, the CVB also provides visitor information services at the Conference Center during peak periods.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	695,450	0.0
Increase Cost: Allocation to Conference and Visitors Bureau	7,840	0.0
Decrease Cost: Revenue Adjustment based on recent revenue projections	-2,800	0.0
FY10 Approved	700,490	0.0

Conference Center

Prior to FY06, the Conference Center NDA primarily provided for pre-opening expenses. Since the Conference Center opened in November, 2004, the NDA has expanded its scope to fund:

- a full-time position to manage the operational and fiscal oversight of the Conference Center complex;
- non-routine or major repairs, alterations, improvements, renewals, and replacements; and
- the designated reserve required by the management agreement with Marriott International, Inc.

Funding is also included to reimburse the contractor for costs not covered by operations during accounting periods when losses occur. These costs will be offset by contractor payments to the County during accounting periods with operating gains.

Revenues consisting of net operating income from the Conference Center and land rent from the hotel are also reflected in the NDA. Twenty percent of the County's net proceeds from Conference Center operations will be retained for investment in marketing and facility improvements that will increase Conference Center usage. All proposed investment expenditures will be reviewed and approved by the Conference Center Management Committee.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	567,090	1.0
Increase Cost: Management Audit Services	50,000	0.0
Increase Cost: Group Insurance Adjustment	300	0.0
Increase Cost: Printing and Mail Adjustments	10	0.0
FY10 Approved	617,400	1.0

Council of Governments

The Metropolitan Washington Council of Governments (COG) is a voluntary association of major local governments in the Washington Metropolitan Area. COG seeks to provide regional answers to, and coordination of, area-wide issues such as air and water pollution, day care, housing, crime, water supply, land use, and transportation.

This NDA reflects Montgomery County's share of the organization's operation plus special COG initiatives. Additionally, the contribution supports the Cooperative Purchasing Program; the Anacostia Restoration Fund; the Regional Environmental Fund; the Airport Noise Abatement Program; and a membership fee for participation on a regional housing committee.

As in previous years, the Washington Suburban Sanitary Commission will provide Montgomery County's contribution to support the Water Resources Management Planning Program and the Blue Plains Users Program.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	742,720	0.0

	Expenditures	WYs
Increase Cost: Anacostia Restoration Fund	650	0.0
FY10 Approved	743,370	0.0

County Associations

This NDA funds Montgomery County membership dues to the National Association of Counties (NACo) and the Maryland Association of Counties (MACo).

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	70,450	0.0
Increase Cost: MACo Dues	2,260	0.0
FY10 Approved	72,710	0.0

Desktop Computer Modernization

The Desktop Computer Modernization (DCM) program is based on a best practices approach to maintaining a modern and cost effective computing environment in the County. The program reduces the Total Cost of Ownership (TCO) of personal computers (PCs) and laptops through standardization, asset management, and maintenance services. DCM includes the centralized management, support, and maintenance of PCs and targets the annual replacement of approximately one-fourth of managed PCs. The program also includes PC-related training and software. This NDA includes funding for Help Desk support, management, maintenance, and replacement of PCs.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	7,136,360	0.0
Increase Cost: Public safety mobile data computers	292,720	0.0
Increase Cost: Public safety servers	164,650	0.0
Increase Cost: Enterprise server replacement	36,590	0.0
Increase Cost: Professional consultant services	16,640	0.0
Increase Cost: Password reset software	8,440	0.0
Increase Cost: Program measure software	7,300	0.0
Increase Cost: Self help information portal (SHIP) right answer	5,000	0.0
Decrease Cost: Reduction in contract costs and fewer replacements	-828,410	0.0
FY10 Approved	6,839,290	0.0

Future Federal/State/Other Grants

This NDA enables the County to implement new grant-funded programs up to \$200,000 each and provides funds for grant continuations and enhancements without having to process individual supplemental appropriations through the County Council. Upon approval by the County Executive, funds in this program are transferred to the receiving department's grant account.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	10,000,000	0.0
Enhance: Non-tax appropriation to align with anticipated grant awards	5,000,000	0.0
Increase Cost: Appropriation to more closely align historical expenditures & funding	5,000,000	0.0
FY10 Approved	20,000,000	0.0

Grants to Municipalities in Lieu of Shares Tax

This NDA funds payments required in accordance with State law. The 1968 Session of the General Assembly revised the tax structure to include a County income tax. As part of this restructuring, the shared tax on banks and financial institutions was eliminated, and a provision was adopted which requires counties to pay annually to municipalities the amount (\$28,020) which had been received by the municipalities in FY68.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	28,020	0.0
FY10 Approved	28,020	0.0

Group Insurance for Retirees

Group insurance is provided to an estimated 4,500 retired County employees and survivors, as well as retirees of participating outside agencies. Employees hired before January 1, 1987, are eligible upon retirement to pay 20 percent of the premium for health and life insurance for the same number of years (after retirement) that they were eligible to participate in the group insurance plan as an active employee. The County government pays the remaining 80 percent of the premium. Thereafter, these retirees pay 100 percent of the premium. Employees hired before January 1, 1987, are also offered the option at retirement to convert from the 20/80 arrangement to a lifetime cost sharing option.

Employees hired after January 1, 1987, are eligible upon retirement for a lifetime cost sharing option under which the County pays 70 percent of the premium and the retiree pays 30 percent of the premium for life for retirees who were eligible to participate in the County group insurance plan for 15 or more years as active employees. Minimum participation eligibility of five years as an active employee is necessary to be eligible for the lifetime plan. The County will pay 50 percent of the premium for retirees with five years of participation as an active employee. The County contribution to the payment of the premium increases by two percent for each additional year of participation up to the 70 percent maximum.

On March 5, 2002, the County Council approved a one-time opportunity for retirees still under the 20/80 arrangement with an expiration date to elect the lifetime cost sharing arrangement. The new percentage paid by the County for those electing this arrangement ranges from 50 percent to 68 percent, depending upon years of active eligibility under the plan and years since retirement. The cost sharing election process has been completed.

The budget does not include employer contributions from participating outside agencies.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	26,039,330	0.0
FY10 Approved	26,039,330	0.0

Historical Activities

This NDA contains a General Fund (\$355,340) and a State (\$25,000) appropriation and provides funding for the following agencies and programs:

- **Historic Preservation Commission:** The Historic Preservation Commission's main responsibility is to administer the historic preservation ordinance including recommending Montgomery County sites of potential historical significance. These efforts are administered by the Maryland-National Capital Park and Planning Commission (M-NCPPC).
- **Historic Preservation Grant Fund:** The Historic Preservation Grant Fund is administered through the Historic Preservation Commission. The Historic Preservation Commission accepts proposals from County historical groups which compete for grant funding for historically significant or educational projects. Currently, historic preservation grant awards are recommended by the Historic Preservation Commission and executed by M-NCPPC.
- **Historical Society:** Funding for the Montgomery County Historical Society provides support for the Society's Education Program staff, educational and outreach programs for County residents, and to maintain the Historical Society's research library and museums.
- **Maryland Historic Grant:** The Maryland Historic Grant is a matching grant whereby the State of Maryland provides funds for historic preservation, and Montgomery County contributes matching funds totaling 25 percent of the State grant. These grant funds are passed through the County to M-NCPPC, which uses the dollars in its historic activity endeavors.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	380,340	0.0
FY10 Approved	380,340	0.0

Homeowners' Association Road Maintenance Reimburse.

This NDA provides a partial reimbursement to homeowners' associations (HOAs) for their maintenance of certain privately-owned roadways. The payment is currently restricted to through roadways, accessible to the public, which are one-quarter mile or longer and which provide vehicular access to more than four dwelling units. In FY97, an Executive Regulation was enacted allowing homeowners' associations to request that their roadways be deemed "private maintenance roads." This designation qualifies the HOA for State reimbursement of their roadway maintenance costs. The County annually submits to the State its estimate of reimbursable miles, including those accepted as private maintenance roads. The State then reimburses the County and,

subsequently, the County forwards the funds to HOAs.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	337,700	0.0
Decrease Cost: County reimbursement	-29,680	0.0
Decrease Cost: State reimbursement	-220,890	0.0
FY10 Approved	87,130	0.0

Housing Opportunities Commission

The Housing Opportunities Commission is a public corporation established by Maryland law to act as a builder, developer, financier, owner, and manager of housing for people of low- and moderate- (eligible) income. The Commission also provides eligible families and individuals with affordable housing and supportive services.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	6,140,640	0.0
Increase Cost: Annualization of FY09 Personnel Costs, not including cost of living adjustment	169,300	0.0
Reduce: Temporary Staff Budget for Housing Resources	-9,100	0.0
Eliminate: Professional Services Budget for Legislative & Public Affairs	-12,500	0.0
Reduce: Parent Resource Center Budget	-25,000	0.0
Reduce: Tenant Services Contracts	-27,000	0.0
Reduce: Resident Counselor Services	-50,000	0.0
Reduce: Youth Services	-50,000	0.0
FY10 Approved	6,136,340	0.0

Inauguration & Transition

The Montgomery County Charter provides for the quadrennial election of a County Executive and County Council. This NDA provides for a ceremony and smooth transition of the County Executive and County Council every four years.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	0	0.0
FY10 Approved	0	0.0

Independent Audit

Section 315 of the County Charter requires the County Council to contract with a Certified Public Accountant for an independent post audit of all financial records and actions of the County, its officials, and employees. By County Resolution, the Office of Legislative Oversight is the designated administrator for this contract, which also includes an independent audit of the basic financial statement of the Employee Retirement Plans; additional services related to reviews, tests, and certifications; and audits of tax-funded expenditures by the independent Fire and Rescue Corporations.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	394,000	0.0
FY10 Approved	394,000	0.0

Interagency Technology, Policy, & Coordinating Comm.

This NDA supports the operation of the Interagency Technology, Policy, and Coordination Committee (ITPCC). The ITPCC was chartered by the Montgomery County Council to promote strategic planning and coordination in the use of information technology among County agencies. The ITPCC reports biannually to the County Council. By regularly convening the agencies' chief executive and chief information officers, the ITPCC provides an effective forum for the coordinated implementation of technology policies and guidelines. Additionally, the ITPCC facilitates interagency communication, the evaluation and sharing of new technologies, and advises policy makers on the strategic uses of technology.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	30,000	0.0
Decrease Cost: Reduce expenditures to be in line with historical spending levels	-25,000	0.0
FY10 Approved	5,000	0.0

Judges Retirement Contributions

This NDA provides pensions for retired Judges who were on the bench prior to 1968 in the Circuit Court and the People's Court (District Court) of Montgomery County and for their surviving spouses.

The Circuit Court pension is calculated at one percent of the net supplement paid by the County to the salaries of the Circuit Court Judges as of May 31, 1968, multiplied by the number of years of active service as a Judge (up to a maximum of 20 years). The surviving spouse receives one-half of the pension to which the Judge would have been entitled. The benefits are authorized in Section 12-10 of the Montgomery County Code.

The People's Court (District Court) pension is based on the current salary of a District Court Judge. A retired Judge receives 60 percent of the current salary of a District Court Judge, while a surviving spouse receives one-half of the pension to which the Judge would have been entitled. The benefits are authorized in Article 73B, Section 63(b) of the Annotated Code of Maryland. This NDA may be increased to include a cost of living adjustment at a rate equal to that approved for District Court Judges by the General Assembly. If a cost of living adjustment is approved next fiscal year, the NDA will be adjusted as necessary by a year-end transfer.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	3,740	0.0
FY10 Approved	3,740	0.0

Leases

This NDA provides the funds necessary to lease privately owned real estate to accommodate County programs. Real property leased by the County includes office, warehouse, and retail space; hangar facilities; child care space in schools; parking spaces; and space for communication antennas. Leasing property allows the County the flexibility to locate programs in the communities they serve and provides space for programs to operate when there is no County-owned space available. Further, it is an economical way to procure highly specialized, location sensitive, or temporary space. Currently, there are approximately 80 leased facilities. The inventory of leases is constantly shifting as new leases are added and existing leases are terminated.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	18,455,210	0.0
Add: Build-out cost for new location of Outpatient Addiction Services (OAS)	2,281,250	0.0
Increase Cost: Lease increases	889,030	0.0
Add: MC311 Constituent Resource Management Call Center Lease at 51 Monroe Street	255,260	0.0
Add: Prorated six month cost of new location for Sixth District Police Station	208,160	0.0
Restore: Piney Branch Road Police Satellite Facility	75,000	0.0
Decrease Cost: Close Piney Branch Road Police Satellite Facility	-75,000	0.0
Decrease Cost: Sixth District Police Station	-133,000	0.0
Decrease Cost: GE Tech Park	-158,000	0.0
Decrease Cost: Adjustment for a 2% inflation factor	-290,860	0.0
Eliminate: Build-out costs for new location of Outpatient Addiction Services (OAS)	-2,281,250	0.0
FY10 Approved	19,225,800	0.0

Montgomery Coalition for Adult English Literacy (MCAEL)

This NDA provides funding for the Montgomery Coalition for Adult English Literacy (MCAEL). MCAEL's mission is to strengthen the countywide adult English literacy community of providers' network with resources, training, collaborations, and advocacy to support a thriving community and an optimal workforce. Funding for MCAEL supports program grants to organizations that provide adult English literacy services; technical assistance, training, and networking opportunities that improve program quality and coordination; information resources for the community; and operating expenses to administer the grants and provide the support services. The County's contribution is implemented by a contract between the Department of Public Libraries and MCAEL.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	745,000	0.0
Shift: Transfer from CASA de Maryland, Inc. rental space for ESOL classes	44,420	0.0
Shift: Support for ESOL programs from DHHS to MCAEL NDA	43,000	0.0
Restore: Funding for Silver Spring Team for Children and Families Contract	10,000	0.0
FY10 Approved	842,420	0.0

Motor Pool Fund Contribution

This NDA funds the acquisition of new, additional Motor Pool fleet vehicles, as opposed to replacement vehicles, which are financed through an established chargeback mechanism.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	1,332,650	0.0
Add: Public Inebriate Team to be assigned in Wheaton	30,000	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY09	-1,332,650	0.0
FY10 Approved	30,000	0.0

Municipal Tax Duplication

The Montgomery County Tax Duplication Program, authorized by Chapter 30A of the Montgomery County Code, reimburses municipalities for those public services they provide that would otherwise be provided by the County. County Council Resolution No. 9-1752, enacted April 27, 1982, increased the scope of program coverage from street-related expenditures to include other public services, such as police supplemental aid; animal control; elderly transportation; parks maintenance; Board of Appeals; and Human Rights.

This program was reviewed in FY96 and technical formula amendments proposed. The changes were approved, and payment calculations since then are prepared in accordance with County Council Resolution No. 13-650, adopted September 10, 1996. Specifically, as the exact payment amount for the current year cannot be determined until both municipal and County books are closed, reimbursements are based on the final audited cost of performing eligible services during the fiscal year two years prior to the budget year. Also, reimbursements are now made at the County's cost and not at "the lesser of County or Municipal costs" of eligible service provision.

Finally, payments to municipalities are also made from other sources, including Cable TV Franchise Fees, Grants in Lieu of Shares Tax, Non-Departmental Accounts, and as part of the County's Community Development Block Grant.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	7,488,240	0.0
FY10 Approved	7,488,240	0.0

Prisoner Medical Services

This NDA provides reimbursements to physicians and hospitals for medical care provided to individuals in the custody of any Montgomery County law enforcement agency, with the exception that offenders committed to the custody of the Department of Correction and Rehabilitation (DOCR) receive medical treatment paid for by the budget of that department (to the degree not paid for by Workers' Compensation, personal medical insurance, the Federal government, or other appropriate and available outside resources). DOCR manages this account and, with the assistance of the County Attorney, determines which costs are the responsibility of the County. All bills are reviewed for appropriateness of cost by a private contractor prior to payment.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	10,000	0.0
FY10 Approved	10,000	0.0

Productivity Enhancements and Personnel Cost Savings

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	-13,000,000	0.0
Increase Cost: Replace One-time Expenditure Reductions	7,191,080	0.0
Shift: Technical Adjustment for Permanent Savings from FY09 Retirement Incentive Program (RIP)	5,808,920	0.0
FY10 Approved	0	0.0

Public Technology, Inc.

Funds are budgeted each year to continue membership in Public Technology, Inc. (PTI) as the County's research and development link with the National Association of Counties. Annual dues cover research and development assistance for innovative projects; access to a computerized information-sharing network; and membership in the Urban Consortium. The County participates in, and has received grants as a result of, initiatives in task forces on energy, solid waste, and telecommunications. PTI, as an organization,

specializes in the research and assessment of ideas of interest to local governments for increasing efficiency, reducing costs, improving services, and solving problems. A current emphasis is on public enterprise, toward helping local governments identify and capture potential sales from products and information that are outcomes of government investment.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	27,500	0.0
Decrease Cost: Annual Membership Dues	-7,500	0.0
FY10 Approved	20,000	0.0

Restricted Donations

This NDA was established to comply with the requirements of Government Accounting Standards Board Statement No. 34 (GASB 34) by budgeting for the receipt of private donations for County programs. The proceeds of the former Expendable Trust Fund accounts and other miscellaneous funds have been transferred to the Restricted Donations Special Revenue Fund. Appropriation authority to spend additional donations received during the year is provided through the County Council Resolution for the Approval of and Appropriation for the Operating Budget of the Montgomery County Government. The budget resolution provides that the unexpended balance in this fund at the end of the fiscal year is reappropriated by the County Council for the next fiscal year; and if needed, the Restricted Donations NDA can receive transfers from the Future Federal, State, or Other Grants NDA for any individual donations up to \$200,000. Additional information relating to the financial activities of this NDA is displayed in Schedule A-4, Fiscal Summary by Fund, Non-Tax Supported, Montgomery County Government, Restricted Donations.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	0	0.0
FY10 Approved	0	0.0

Retiree Health Benefits Trust

Retiree Health Benefits Trust: Beginning in FY08, the County implemented a plan to set aside funds for retiree health benefits, similar to what we have been doing for retiree pension benefits for more than 50 years. The reasons for doing this are simple: due to exponential growth in expected retiree health costs, the cost of funding these benefits, which are currently paid out as the bills come due, may soon become unaffordable. Setting aside money now and investing it in a Trust Fund, which will be invested in a similar manner as the pension fund, not only is a prudent and responsible approach, but will result in significant savings over the long term.

As a first step in addressing the future costs of retiree health benefits, County agencies developed current estimates of the costs of health benefits for current and future retirees. These estimates, made by actuarial consultants, concluded that the County’s total future cost of retiree health benefits if paid out today, and in today’s dollars, is \$2.6 billion – more than half the total FY09 budget for all agencies.

One approach used to address retiree health benefits funding is to determine an amount which, if set aside on an annual basis and actively invested through a trust vehicle, will build up over time and provide sufficient funds to pay future retiree health benefits. This amount, known as an Annual Required Contribution or “ARC”, was calculated for County agencies last year to be \$240 million, or nearly \$190 million more than the previous annual payment for current retirees. Still too large an amount to be set aside all at once in FY08, the County chose a further approach of “ramping up” to the ARC amount over several years, with the amount set aside each year increasing steadily until the full ARC is reached. A total of \$31.9 million for all tax supported agencies was budgeted for this purpose in FY08.

For FY09, the ARC has been recalculated and is now estimated at \$250 million. This amount consists of two pieces – the annual amount the County would usually pay out for health benefits for current retirees (the pay as you go amount), plus the additional amount estimated as needed to fund retirees’ future health benefits (the pre-funding portion). The pay as you go amount can be reasonably projected based on known facts about current retirees, and the pre-funding portion is estimated on an actuarial basis. For FY09, a ramp-up period of eight years was assumed, up from the five year phase-in that was planned in FY08. Because of the County’s fiscal situation, tax supported funding was eliminated from the budget.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	16,391,930	0.0
Decrease Cost: Contribution to Retiree Health Benefits Trust	-16,391,930	0.0
FY10 Approved	0	0.0

Risk Management (General Fund Portion)

This NDA funds the General Fund contribution to the Liability and Property Coverage Self-Insurance Fund. The Self-Insurance Fund, managed by the Division of Risk Management in the Department of Finance, provides comprehensive insurance coverage to contributing agencies. Contribution levels are based on the results of an annual actuarial study. Special and Enterprise Funds, as well as outside agencies and other jurisdictions, contribute to the Self-Insurance Fund directly. A listing of these member agencies and the amounts contributed can be found in the Department of Finance, Risk Management Budget Summary.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	9,809,740	0.0
Increase Cost: Risk Management Adjustment	1,700,990	0.0
FY10 Approved	11,510,730	0.0

Notes: Provides for higher required contribution levels. Many factors are used to calculate annual contribution levels, such as: payroll numbers to derive workers' compensation insurance costs; operating budget and description of operations to derive general liability insurance costs; the number and type of vehicles to derive auto liability and auto physical damage costs; and property value to derive real property insurance costs.

Rockville Parking District

This NDA provides funding towards the redevelopment of the City of Rockville Town Center and the establishment of a parking district. The funding reflects a payment from the County to the City of Rockville for County buildings in the Town Center development and is based on the commercial square footage of County buildings.

Also included are funds to reimburse the City for the cost of library employee parking, library patron parking, and the County's capital cost contribution for the garage facility as agreed in the General Development Agreement.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	377,500	0.0
FY10 Approved	377,500	0.0

State Property Tax Services

This NDA provides for two State reimbursement programs administered by the Department of Finance: the Homeowners Reimbursement and Homestead Property Tax Program.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	0	0.0
Increase Cost: Homestead Property Tax Program	126,580	0.0
Shift: Homeowner's Reimbursement	39,720	0.0
FY10 Approved	166,300	0.0

State Positions Supplement

This NDA provides for the County supplement to State salaries and fringe benefits for secretarial assistance for the resident judges of the Maryland Appellate Court and for certain employees in the Office of Child Care Licensing and Regulation in the Maryland State Department of Human Resources.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	144,950	0.0
Decrease Cost: Group Insurance Adjustment	-10	0.0
Increase Cost: Annualization of FY09 Personnel Costs	-44,000	0.0
FY10 Approved	100,940	0.0

State Retirement Contribution

This NDA provides for the County's payment of two items to the State Retirement System:

- Maryland State Retirement System: Unfunded accrued liability, as established by the Maryland State Retirement System (MSRS), for employees hired prior to July 1, 1984, who are members of the MSRS (including former Department of Social Services employees hired prior to July 1, 1984), and for those who have retired (all County employees participated in the State Retirement System until 1965.) The County contribution for this account is determined by State actuaries. Beginning in FY81, the amount due was placed on a 40-year amortization schedule.

- State Library Retirement: Accrued liability for retirement costs for three Montgomery County Public Library retirees who are receiving a State retirement benefit. These were County employees prior to 1966 who opted to stay in the State plan.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	934,920	0.0
Increase Cost: Amortized amount owed to the State Retirement based on actuarial cost to the plan.	46,560	0.0
FY10 Approved	981,480	0.0

Takoma Park Library Annual Payment

The annual amount provided in this NDA is a function of County expenditures for the Montgomery County Public Libraries (as a share of property tax-funded spending) and the City of Takoma Park's assessable base. The payment is authorized by Section 2-53 of the Montgomery County Code.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	112,630	0.0
Increase Cost: Annual payment to the Takoma Park Library	20,200	0.0
FY10 Approved	132,830	0.0

Takoma Park Police Rebate

The County provides financial support to the City of Takoma Park for police protection services in accordance with provisions of the County Code. This provision was enacted in 1949 and provides a payment to the City for protective services for the County residents of the City of Takoma Park. The payment is based on a formula, which uses \$0.048 per \$100 of assessable base tax rate with "full value assessment" levied on real property.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	705,570	0.0
Increase Cost: Rebate for Takoma Park Police protection services	149,350	0.0
FY10 Approved	854,920	0.0

Working Families Income Supplement

This NDA provides funds to match the State's Refundable Earned Income Tax Credit (EITC). The intent of the Working Families Income Supplement is to provide financial assistance to low-income working families in Montgomery County. The County, through the NDA, reimburses the State for the cost of the refund and related administrative expenses.

FY10 Approved Changes	Expenditures	WYs
FY09 Approved	13,667,700	0.0
Increase Cost: Working Families Income Supplement	1,340,500	0.0
FY10 Approved	15,008,200	0.0

BUDGET SUMMARY

	Actual FY08	Budget FY09	Estimated FY09	Approved FY10	% Chg Bud/App
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	321,113	-8,797,930	308,000	813,680	-109.2%
Employee Benefits	58,097	-1,512,370	71,380	100,110	-106.6%
County General Fund Personnel Costs	379,210	-10,310,300	379,380	913,790	-108.9%
Operating Expenses	110,211,465	124,506,500	119,119,690	109,286,530	-12.2%
Capital Outlay	0	1,332,650	1,332,650	30,000	-97.7%
County General Fund Expenditures	110,590,675	115,528,850	120,831,720	110,230,320	-4.6%
PERSONNEL					
Full-Time	6	7	7	6	-14.3%
Part-Time	0	0	0	1	—
Workyears	2.6	2.6	2.6	3.1	19.2%
REVENUES					
Takoma Park Munic. Tax Duplic. Loan Reimb.	50,000	50,000	50,000	50,000	—
Rental Property - Conference Center	222,050	319,100	319,100	319,100	—
County - Owned Leased Facilities Income	4,817,486	4,607,500	4,607,500	4,489,070	-2.6%
Conference Center - Net Proceeds	1,469,999	1,405,000	1,500,000	1,220,415	-13.1%
County General Fund Revenues	6,559,535	6,381,600	6,476,600	6,078,585	-4.7%
GRANT FUND MCG					
EXPENDITURES					
Salaries and Wages	0	306,610	0	73,660	-76.0%
Employee Benefits	0	54,870	0	0	—
Grant Fund MCG Personnel Costs	0	361,480	0	73,660	-79.6%
Operating Expenses	10,569	10,025,000	5,635,740	20,025,000	99.8%
Capital Outlay	0	0	0	0	—
Grant Fund MCG Expenditures	10,569	10,386,480	5,635,740	20,098,660	93.5%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	0.0	0.0	0.0	0.0	—
REVENUES					
Historical Activities: Historic Preservation	10,569	25,000	25,000	25,000	—
Miscellaneous Future Grants	0	10,000,000	5,610,740	20,000,000	100.0%
Grant Fund MCG Revenues	10,569	10,025,000	5,635,740	20,025,000	99.8%
RESTRICTED DONATIONS					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Restricted Donations Personnel Costs	0	0	0	0	—
Operating Expenses	449,941	0	163,300	0	—
Capital Outlay	0	0	0	0	—
Restricted Donations Expenditures	449,941	0	163,300	0	—
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	0.0	0.0	0.0	0.0	—
DEPARTMENT TOTALS					
Total Expenditures	111,051,185	125,915,330	126,630,760	130,328,980	3.5%
Total Full-Time Positions	6	7	7	6	-14.3%
Total Part-Time Positions	0	0	0	1	—
Total Workyears	2.6	2.6	2.6	3.1	19.2%
Total Revenues	6,570,104	16,406,600	12,112,340	26,103,585	59.1%

PROGRAM SUMMARY

Program Name	FY09 Approved		FY10 Approved	
	Expenditures	WYs	Expenditures	WYs
Arts and Humanities Council	5,315,480	0.0	5,069,380	0.0
Board of Investment Trustees	0	0.0	0	0.0
Boards, Committees, and Commissions	20,000	0.0	27,000	0.0
Charter Review Commission	150	0.0	1,000	0.0
Climate Change Implementation	1,561,000	0.0	656,760	0.5
Closing Cost Assistance	33,790	0.0	0	0.0
Community Grants	5,783,460	0.0	4,392,320	0.0
Compensation and Employee Benefits Adjustments	3,432,070	1.6	1,386,000	1.6
Conference and Visitors Bureau	695,450	0.0	700,490	0.0
Conference Center	567,090	1.0	617,400	1.0
Council of Governments	742,720	0.0	743,370	0.0
County Associations	70,450	0.0	72,710	0.0
Desktop Computer Modernization	7,136,360	0.0	6,839,290	0.0
Future Federal/State/Other Grants	10,000,000	0.0	20,000,000	0.0
Grants to Municipalities in Lieu of Shares Tax	28,020	0.0	28,020	0.0
Group Insurance for Retirees	26,039,330	0.0	26,039,330	0.0
Historical Activities	380,340	0.0	380,340	0.0
Homeowners' Association Road Maintenance Reimburse.	337,700	0.0	87,130	0.0
Housing Opportunities Commission	6,140,640	0.0	6,136,340	0.0
Inauguration & Transition	0	0.0	0	0.0
Independent Audit	394,000	0.0	394,000	0.0
Interagency Technology, Policy, & Coordinating Comm.	30,000	0.0	5,000	0.0
Judges Retirement Contributions	3,740	0.0	3,740	0.0
Leases	18,455,210	0.0	19,225,800	0.0
Montgomery Coalition for Adult English Literacy (MCAEL)	745,000	0.0	842,420	0.0
Motor Pool Fund Contribution	1,332,650	0.0	30,000	0.0
Municipal Tax Duplication	7,488,240	0.0	7,488,240	0.0
Prisoner Medical Services	10,000	0.0	10,000	0.0
Productivity Enhancements and Personnel Cost Savings	-13,000,000	0.0	0	0.0
Public Technology, Inc.	27,500	0.0	20,000	0.0
Restricted Donations	0	0.0	0	0.0
Retiree Health Benefits Trust	16,391,930	0.0	0	0.0
Risk Management (General Fund Portion)	9,809,740	0.0	11,510,730	0.0
Rockville Parking District	377,500	0.0	377,500	0.0
State Property Tax Services	0	0.0	166,300	0.0
State Positions Supplement	144,950	0.0	100,940	0.0
State Retirement Contribution	934,920	0.0	981,480	0.0
Takoma Park Library Annual Payment	112,630	0.0	132,830	0.0
Takoma Park Police Rebate	705,570	0.0	854,920	0.0
Working Families Income Supplement	13,667,700	0.0	15,008,200	0.0
Total	125,915,330	2.6	130,328,980	3.1

